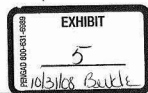


TAB 61

Roxane - Reorganization



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P.O. Box 16532 • Columbus, Ohio 43216-6532 • Phone 614/276-4000 • Fax 614/274-0979

May 3, 1996

Dear Fellow Employees:

Following an internal study, which we began last Fall, of the U.S. Business Unit Ethical Pharmaceuticals, we are now prepared to implement plans for a restructured business unit including the Marketing, Sales, and Business Development Departments at Roxane Laboratories, Inc., and Boehringer Ingelheim Pharmaceuticals, Inc. The reorganized Business Unit (BU) will create greater efficiencies, increase the synergy between both companies, and maximize our presence in the marketplace.

The changes, which are being announced to the affected departments today, include the reassignment of responsibility for the Ethical Pharmaceuticals management team reporting to Shelly Berkle, as head of the BU. These changes include the following:


The Roxane Marketing & Sales Department will be led by Mr. Edward Tupa, who currently has this responsibility. Ed will also assume responsibility for the BU Sales Training, BU Trade Relations, and the BU Contracts functions. Also reporting to Ed will be the new positions of, Director of Marketing and a Program Development Manager. Both positions are currently open.

As you can see from the posted Organization Charts, certain former Roxane and BIPI functions will now become a part of the (BU) Business Unit having responsibility for activities at both Roxane and BIPI. BU functions will include Forecasting, Market Research, Technical Support, Project Management, Managed Care, Sales Support, Business Development and Business Intelligence, as well as the functions listed above, reporting to Ed Tupa. We believe these changes will place us in a much better position to proactively meet the demand of the healthcare marketplace and the competitive sales targets established by Project Ethical Pharmaceutical (PEP).

I am happy to say that these changes do not eliminate any positions at Roxane. Unfortunately, these changes resulted in the elimination of nine (9) positions at BIPI. The individuals affected have been offered a severance package and outplacement services.

We know that you will continue to support these and all changes necessary to create an effective and efficient Ethical Pharmaceuticals Business Unit.

Sincerely,


Gerald C. Wojta
President

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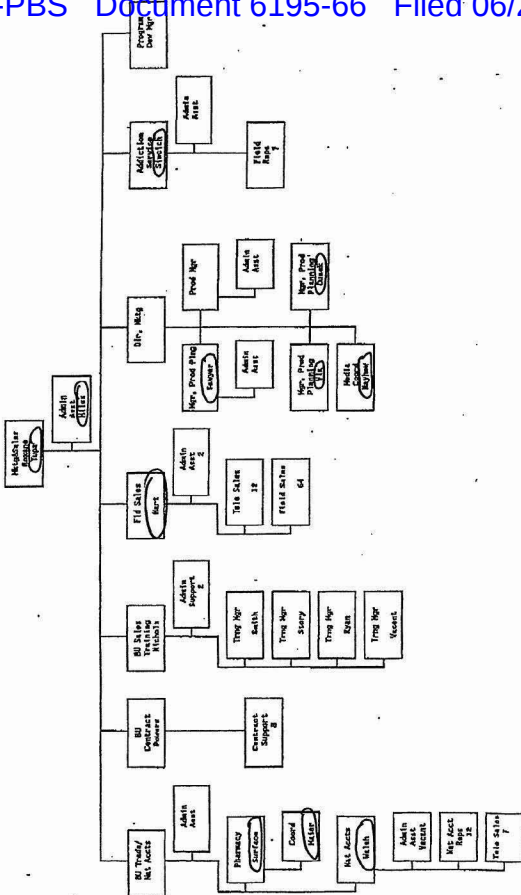


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